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10/05/26

Accrual Basis

## The Reserve on Higgins Creek HOA

## Balance Sheet

As of September 30, 2026

|                                       | Sep 30, 26        |
|---------------------------------------|-------------------|
| <b>ASSETS</b>                         |                   |
| Current Assets                        |                   |
| Checking/Savings                      |                   |
| BANK Edward Jones                     | 9,841.35          |
| CD Acct                               | 55,880.16         |
| Edward Jones Inv                      | 31,568.32         |
| Total Checking/Savings                | 97,289.83         |
| Accounts Receivable                   |                   |
| 1100 · Accounts Receivable            | 2,930.00          |
| Total Accounts Receivable             | 2,930.00          |
| Other Current Assets                  |                   |
| 12000 · Undeposited Funds             | 200.00            |
| Total Other Current Assets            | 200.00            |
| Total Current Assets                  | 100,419.83        |
| <b>TOTAL ASSETS</b>                   | <b>100,419.83</b> |
| <b>LIABILITIES &amp; EQUITY</b>       |                   |
| Equity                                |                   |
| Contribution                          | 1,140.00          |
| Draw-Taxes                            | -1,411.00         |
| Unrealized Net Gain / Loss            | 9,367.69          |
| 3002 · Unrestricted Net Assets        | 85,131.45         |
| Net Income                            | 6,191.69          |
| Total Equity                          | 100,419.83        |
| <b>TOTAL LIABILITIES &amp; EQUITY</b> | <b>100,419.83</b> |

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Profit & Loss

September 2026

|                          | Sep 26   |
|--------------------------|----------|
| Ordinary Income/Expense  |          |
| Income                   |          |
| 4000 · Association Dues  | -4.23    |
| Total Income             | -4.23    |
| Expense                  |          |
| Collections fees         | 68.25    |
| 6475 · Postage           | 202.00   |
| 6500 · Professional Fees | 155.32   |
| Total Expense            | 425.57   |
| Net Ordinary Income      | -429.80  |
| Other Income/Expense     |          |
| Other Income             |          |
| Dividend Income          | 94.19    |
| Interest Income          | 1,072.74 |
| Total Other Income       | 1,166.93 |
| Net Other Income         | 1,166.93 |
| Net Income               | 737.13   |

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Accrual Basis

## The Reserve on Higgins Creek HOA

## Profit &amp; Loss

January through September 2026

|                                  | Jan - Sep 26 |
|----------------------------------|--------------|
| Ordinary Income/Expense          |              |
| Income                           |              |
| Late Fee Income                  | 75.00        |
| 4000 · Association Dues          | 35,585.69    |
| Total Income                     | 35,660.69    |
| Expense                          |              |
| Collections fees                 | 231.00       |
| Property Taxes                   | 1,676.75     |
| 4100 · Board Meeting Expense     | 1,094.66     |
| 6250 · Internet Website          | 4,471.99     |
| 6450 · Office Supplies           | 127.12       |
| 6475 · Postage                   | 202.00       |
| 6500 · Professional Fees         |              |
| Legal Fees                       | 608.37       |
| 6500 · Professional Fees - Other | 4,614.88     |
| Total 6500 · Professional Fees   | 5,223.25     |
| 6600 · Repairs & Maintenance     | 18,660.08    |
| Total Expense                    | 31,686.85    |
| Net Ordinary Income              | 3,973.84     |
| Other Income/Expense             |              |
| Other Income                     |              |
| Dividend Income                  | 1,129.55     |
| Interest Income                  | 1,088.30     |
| Total Other Income               | 2,217.85     |
| Net Other Income                 | 2,217.85     |
| Net Income                       | 6,191.69     |